REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1905-1906,

WITH

APPENDICES.

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From

W. H. LUCAS, Esquire, I. C. S.,
Collector of Salt Revenue, Bombay;

To

The Hon'ble Mr. R. A. LAMB, C.I.E., I. C. S.,
Commissioner of Customs, Salt, Opium and A'bkári,
Bombay.

Poona, 25th July 1906.

Sir,

I have the honour to submit the Annual Report on the Administration of the Salt Department for the year 1905-06. INTRODUCTORY.

2. I was in charge of the Department throughout the year. Collector's Office.

3. The Supervising Staff consisted at the end of the year of one Collector, ten Assistant Collectors and one Native Assistant to the Collector of Salt Revenue. Supervising Staff.

4. During the year under report, the following changes were made in the subordinate establishment, namely, that Strength of the Department.

(1) Out of the establishment employed at the Salt Depôt, Ahmedabad,

		Rs.	a.	p.	
1 Clerk	... ...	40	0	0	
1 „	... ...	30	0	0	
1 „	... ...	25	0	0	
1 Havildár	... ...	14	8	6	
3 Peons	... ...	8	11	6	each
3 „	... ...	7	12	0	each

were reduced as per Government Resolution, Revenue Department, No. 6639, dated the 17th August 1905, and 1 clerk on Rs. 35 was entertained instead; and

(2) Under Government Resolution, Revenue Department, No. 5173 of the 28th May 1906

		Rs.	a.	p.
3 Peons	... ...	10	0	0
2 „	... ...	9	8	0

belonging to my office were reduced and

2 Peons	... ...	12	0	0
3 „	... ...	11	0	0

were entertained instead with effect from the 1st of March 1906.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1904-05 being given for the purpose of comparison :— Summary of constitution and operations of the Department.

	1904-05.	1905-06.	Increase.	Decrease.
1. Number of Supervising Officers	12	12	.....	.....
2. Number of subordinate establishment	6,388	6,379	.....	9
3. Number of tálukas	38	38	.....	.....
4. Number of Saltworks	438	437	.....	1
5. Number of maunds of salt excised and imported by sea and land on payment of duty	93,21,209	98,49,235	5,28,026	.....
6. Number of maunds of salt delivered free and at nominal rate of duty	9,45,880	10,08,466	62,586	.....
7. Total number of maunds of salt excised, imported, delivered free or at nominal duty	1,02,67,089	1,08,57,701	5,90,612	.....
8. Total Revenue	1,91,73,254	1,54,97,086	.....	36,76,168
9. Number of offences enquired into	1,259	804	.....	455

INTRODUCTORY.

6. The financial results of the last year's administration as compared with those of the preceding four years are exhibited below :—

Year.	Gross receipts.	Expenditure.	Refunds.	Total of expenditure and refunds.	Net receipts.	Percentage charges on gross receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1901-02 ...	2,25,89,143 7 4	15,94,322 12 11	1,06,156 8 6	17,00,479 5 5	2,08,88,664 1 11	7 8 5
1902-03 ...	2,33,39,633 0 7	16,00,284 14 10	88,772 1 8	16,89,057 0 6	2,16,50,576 0 1	7 3 9
1903-04 ...	1,80,47,694 9 6	16,57,810 5 5	48,031 9 8	17,05,841 15 1	1,63,41,852 10 5	9 7 2
1904-05 ...	1,91,73,253 15 6	16,75,907 12 2	62,496 1 2	17,38,403 13 4	1,74,34,850 2 2	9 1 1
1905-06 ...	1,54,97,085 10 4	17,07,797 3 0	65,530 11 9	17,73,327 14 9	1,37,23,757 11 7	11 7 2

The percentages of charges on gross receipts is higher than in any of the preceding four years and is due to heavy decrease in revenue owing to reduction of duty.

SALT.

Salt.

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads :—

(1) Barágra salt manufactured from salt brine at the Government salt-works on the Runn (Khárághoda and Udu) now called the Pritchard Salt Works.

(2) Sea salt produced at works on the coast, of which one at Dharásna near Bulsár is a Government work. A few works, the property of Government, in the Konkan tálukas are leased to private individuals. All the rest of the sea saltworks are private.

(3) Imported salt produced mainly at saltworks in Portuguese India.

The figures in Appendix G will give an idea of the relative importance of these sources of supply.

Nominal duty salt is issued to Foreign Malabár and free salt to Janjira, Cambay, Pátri, Jhinjuváda and Rádhanpur States and sometimes in lieu of salt accidently lost at sea.

Distribution of Bara'gra Salt.

Bara'gra Salt.

Opening balance and season's product.

8. The quantity of Barágra salt in stock at the beginning of the year was 37,70,129 maunds against 41,63,204 maunds at the beginning of the previous year. The produce during the year under report amounted to 25,47,736 maunds, making with the quantity in stock a total of 63,17,865 maunds.

Removals.

9. The removals during the year amounted to 25,57,917 maunds as against 23,15,496 maunds in 1904-05 and 22,70,210 maunds in 1903-04. This substantial increase of nearly two and a half lákhs of maunds over last year's figures can only be attributed to the further reduction of eight annas in the rate of duty. An increase is to be observed nearly everywhere, but it is most noticeable in the case of the Central Provinces, the United Provinces of Agra and Oudh, and Málwa. An interesting fact to be noted in this connection is that Barágra salt was sent to 13 new stations in the United Provinces in the year under report.

Distribution of Barágra Salt.

10. The manner in which the issues of Barágra salt were distributed during the year under report is shown in Appendix A.

Distribution considered according to destination.

Local consumption.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that, compared with the removals during 1904-05, there has been an increase during the year under report in the removals to all places except Rewa Kántha Agency, Káthiáwár Agency and Khándesh, where a slight decrease is noticeable. In the case of the Gáekwár's territory, while there is an increase of 5,000 maunds in the consumption of Barágra salt, there is, as a partial set off, a decrease of 1,600 maunds in the consumption of Dharásna salt. Similarly, there is a slight increase in the removals of Barágra and Dharásna salt taken together to places near the Jambusar and Cambay natural salt deposits. The increase in both these cases, though slight, is significant when

it is remembered that there was in the year under review a general falling off in the consumption of salt in the Surat Range consequent on an unfavourable agricultural season. In the case of Baroda it shows that the rules introduced in June 1905 for the prevention of the illicit manufacture and collection of, and contraband traffic in, salt in parts of the Gáekwár's territory, are producing the desired result, and in the case of places in the neighbourhood of the Jambusar and Cambay natural salt deposits it proves the efficiency of the establishment guarding these deposits.

Throughbooking system.

12. Salt traders availed themselves of 20 treasuries, the same number as last year, and of two railway stations, as against one railway station last year, Bamora on the Indian Midland Railway being the newly opened station. The subjoined statement shows how the different systems of payment of duty on Barágra salt have worked during the year under report compared with the previous year :—

Names of places at which duty was collected.	1904-05.	1905-06.
	Maunds.	Maunds.
Head-quarter Office, Bombay, Main Stores, Khárághoda, Ahmedabad Depôt and Broach Custom House.	10,04,973	11,85,831
At Treasuries beyond Presidency	8,44,188	8,84,262
At Stations on the Indian Midland Railway	11,742	10,197
	18,60,903	20,80,290

Loss and wastage.

13. The loss and wastage written off in the accounts amounted to 1,89,762 maunds against 2,28,460 maunds in the year 1904-05. The loss observed on clearance of the open stores alone amounted to 1,88,215 maunds and was due to the unprecedently heavy rainfall of July 1905. The percentage of loss and wastage comes to 3 as against 3·61 in the previous year.

Stock at the close of the year.

14. The amount in stock at Khárághoda at the end of the year was 35,70,186 maunds against 37,70,128 maunds at the close of the previous year. If 23,54,499 maunds manufactured during the manufacturing season of 1905-06 but stored and brought to account after the close of the year be added to it, the total stock will amount to only 59,24,685 maunds. As this amount is considerably less than the average annual demand plus two years' reserve, I have arranged to have 25 new pans opened during the coming season and hope permanently to increase the production of Barágra salt.

Cost price.

15. In 1904-05 the cost price of Barágra salt, calculated in accordance with the principles laid down by Government, was Re. 0-1-3 per Indian maund, but under the orders of the Government of India embodied in Government Resolution, Revenue Department, No. 2582 of the 28th March 1905, the cost price including all charges is now fixed at Re. 0-2-3 per maund.

Manufacturing season of 1905.

16. The following table contains details regarding the manufacture of salt at the Pritchard Salt Works during the season of 1905-06 :—

Salt Works.	Year.	Number of pans.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Maunds.	Maunds.	Maunds.
Khárághoda ...	1904-05 ...	215	12,99,273	6,043	10,106
	1905-06 ...	215	11,97,018	5,567	9,072
Udu	1904-05 ...	185	12,46,248	6,736	8,977
	1905-06 ...	185	11,57,481	6,256	9,295
Total ...	1904-05 ...	400	25,45,521	6,389	10,106
	1905-06 ...	400	23,54,499	5,911	9,295

The number of pans worked during the year under report was the same as last year, but the quantity manufactured was less by 1,91,022 maunds,

owing to heavy and unseasonable rainfall in February last, which not only destroyed 20 per cent. of the salt in the pans but also affected the quality of the salt manufactured by weakening the brine, a consequence of which was that a much larger percentage than usual of the salt manufactured was condemned as unfit to be stored. Judging by the results obtained it is probable that had the season been normal, this year's crop of salt would have been even heavier than last year's which was a record one. Brine was let into the first pan at Khárághoda on the 19th October 1905 and into the last pan on the 24th November 1905. The first pan was cleared on the 30th March 1906 and the last pan on the 22nd April 1906. At Udu brine was let into the first pan on the 20th October 1905 and into the last pan on the 24th November 1905. The first pan was cleared on the 8th April 1906 and the last on the 16th May 1906.

Storage.

17. The storage operations began on the 23rd April and ended on the 26th May 1906. The daily average of the storage was 69,250 maunds against 77,137 maunds in the previous year. The storage was delayed on account of the deficient supply of labour consequent on a late cotton picking season. The engines were the same as those used last year. Though no breakdown occurred, they cannot be said to have worked satisfactorily; they are very old and quite worn out. The question of replacing them by new ones is under consideration.

Cost price paid to Agrias.

18. The quantity of salt on which cost price at one anna and three pies per Indian maund was paid to the Agrias during the manufacturing season of 1905-06 was 22,36,774 maunds and the amount paid for it was Rs. 1,74,748. This divided amongst 1,200 Agrias gives Rs. 146 per head for a working season of about six months.

Agency system.

19. As under the orders of the Government of India quoted in paragraph 15 of this report a uniform consolidated rate of issue price of Barágra salt has now been fixed and purchasers at agencies have to pay the actual railway freight, there is now no question of profit or loss in connection with the working of the agency system.

Water-supply.

20. The total rainfall at Khárághoda during the year under report was 39·42 inches against 7·85 inches during the previous year. This heavy rainfall was due to a cyclone which lasted for five days in July 1905, the quantity of rain registered during this short period being 32·67 inches. Fortunately this abnormally heavy rainfall did not cause any serious damage to life or property in Khárághoda and Udu, but ensured a copious supply of water during the year under report. The only inconvenience experienced was that through railway communication between Khárághoda and Viramgám was cut off for nearly a month.

Health of Khárághoda.

21. The vital statistics of the new Government village at Khárághoda during the year under report read as follows:—There were 88 births or 39·3 per mille against 74 births or 35·1 per mille in the year 1904-05. The number of deaths was 66 or 29·5 per mille against 68 or 32·2 per mille in the previous year.

Population.

22. The population of the village was 2,240 during the year under report as compared with 2,108 last year.

Khárághoda Dispensary.

23. The total number of patients treated at the dispensary was 3,200 against 2,684 during the previous year. The most common diseases were, as usual, malarial fever, conjunctivitis, diseases of the digestive system and skin diseases. No epidemic prevailed during the year under report.

Advances to Agrias.

24. The total amount advanced to the Agrias as takávi during the year under report was Rs. 1,512 as against Rs. 4,004 last year. The decrease is due to fewer new Agrias having been employed during the year under report.

Sea Salt.

Produce and Sales.

25. The quantity of salt manufactured during the year was 95,23,284 maunds against 91,33,030 in the previous year, an increase of 3,90,254 maunds, due to the late setting in of last monsoon. The removals amounted to 79,95,356 maunds, that is to say, 3,40,815 maunds more than in the previous year. The increase in the quantity of salt manufactured raised the closing balance to 21,16,961 maunds against 11,72,885 maunds in the previous year.

Dharásna.

26. At the Government saltworks at Dharásna the year opened with a balance of 95,277 maunds against 1,06,084 maunds in the previous year. The quantity manufactured during the year was 3,00,289 maunds against 3,38,613 maunds in the year 1904-05, the decrease being due to an unfavourable season. The removals during the year amounted to 2,95,116 maunds against 3,11,475 maunds in the previous year. The decrease of 16,359 maunds in the removals is due partly to the scarcity which prevailed throughout Gujarát last year and partly to the rumour which was abroad that the duty would be reduced in March last, a rumour which seriously affected removals during that month.

Rest of the Presidency.

27. In the other saltworks, private and leased, the produce was 92,22,995 maunds against 87,94,417 maunds in the previous year—an increase of 4,28,578 maunds, due, as already stated, to the lateness of the rains. The balance at the beginning of the year was 10,77,608 maunds against 98,926 maunds in the previous year, and the issues amounted to 77,00,240 maunds against 73,43,066 maunds. The closing balance was 20,20,937 maunds against 10,77,608 maunds in the previous year.

Distribution of sea salt.

28. The quantities of sea salt which were removed for consumption within and without the Presidency from the sea saltworks in British territory during the year under report compared with those of the previous year, are given in Appendix D. It will be noticed from the statement that there has been an increase of 2,80,099 maunds in the removals from saltworks near Bombay for consumption within and without the Presidency exclusive of Foreign Malabár. An increase of 1,12,560 maunds in the removals of nominal duty salt to Foreign Malabár raises the total excess over the previous year's figures to 3,92,659 maunds.

Removals to Central Provinces and Central India.

29. There has been an increase of 2,30,134 maunds in the removals of salt from saltworks near Bombay to the Central Provinces and of 8,214 maunds in the removals to Central India. Similarly, the removals of Barágra salt to these places show an increase of 43,260 maunds and 94,714 maunds respectively.

Removals to Nizam's Territory, Calcutta, Madras Presidency, Foreign Malabár and Mysore.

30. The removals to the Nizam's territory show an increase of 1,55,721 maunds. This increase is remarkable as it follows upon an increase of 1,50,055 maunds last year. So also the removals to Calcutta, Foreign Malabár and Mysore show an increase of 1,40,864, 1,12,560 and 33,761 maunds, while removals to the Madras Presidency fell off by 1,37,525 maunds. The increase in the case of Calcutta is chiefly to be attributed to the Swadeshi movement under the influence of which large purchases of Bombay salt were made in preference to Liverpool salt. As regards the Madras Presidency, the decrease occurred solely in the removals to British Malabár, for in the rest of the Presidency there was an increase of 17,508 maunds. The decrease in regard to British Malabár is explained by the fact that stocks were more than fully replenished last year, the quantity of salt removed there being 13,19,000 maunds as against an average of 12,00,000 for the previous five years.

Umbergaon, Shiroda and Sanikatta.

31. Practically all the issues from Umbergaon, Shiroda and Sanikatta are for local consumption and the variations in them are too slight to require explanation.

Loss and wastage at Dharásna.

32. The loss and wastage at Dharásna amounted to 4,426 maunds against 37,945 maunds in the previous year—4,242 maunds by over-estimation and 184 maunds by floods. The percentage was 1·11 against 8·5 last year. The amount of loss from over-estimation was only 4,242 as against 37,815 last year. This satisfactory result is due to the Assistant Collector himself having supervised the work of measuring and estimating the heaps. Such satisfactory results of course can be secured only in large individual salt works such as Dharásna and not in groups of small salt works.

Rest of the Presidency.

33. At the other sea saltworks the loss and wastage amounted to 5,79,425 maunds against 4,72,670 maunds in the previous year as per details below :—

	Maunds.
Wastage from moisture	83,676
Loss by over-estimation	4,30,472
„ by flood	32
„ by theft	72
„ by destruction of unsaleable refuse salt	65,173
	5,79,425

The percentage of loss and wastage is 5·6 against 5·3 in the previous year.

34. The following table shows the maximum, minimum and average prices of salt of the Northern and Middle Konkan, Shiroda and Sanikatta salt-works :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund.	0 12 0	0 6 0	0 8 0	0 6 0	0 7 0	0 6 0
Minimum do. ...	0 0 3	0 0 1	0 2 0	0 1 0	0 4 0	0 4 0
Average do. ..	0 2 6	0 1 10	0 6 0	0 4 5	0 4 8	0 4 8

Very few transactions took place at the highest and lowest prices. The rates generally prevailing were 4, 2, 1 annas per maund in the Northern and Middle Konkan, and 5 and 4 annas per maund at Shiroda and Sanikatta. The average rates are lower than those of the preceding year in consequence of an abundant supply of salt in the market throughout the year.

Imported Salt.

Quantity and distribution of imported salt.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E.

Goa Salt.

36. The quantity of Goa salt imported during the year was 2,83,082 maunds against 2,80,358 maunds in the previous year. The increase is too slight to require explanation. Most of the salt imported was consigned to Belgaum, Dhárwár, Madras and Mysore. Madras shows a decrease of 15,183 maunds and Mysore an increase of 9,367 maunds. The variations are unimportant and are due to ordinary trade fluctuations.

Through Salt.

37. No duty-paid through salt was imported at Castle Rock during the year under report.

Consumption.

Consumption for the whole of the Presidency.

38. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 28,16,259 maunds as detailed in the margin. Taking the population at 2,09,74,649 according to the census of 1901, the average per head is 11·05 lbs. against 11·68 lbs. in the previous year.

	Maunds.	
Barágra salt ...	4,77,627	
Sea salt ...	20,84,830	
		25,62,457
Add—		
Imported salt for local consumption ...	2,53,802	
		28,16,259

In Gujarát.

39. The quantity of salt removed for consumption in Gujarát was :—

	Maunds.
Barágra salt for local consumption	4,77,627
Dharásna salt	2,83,550
Konkan salt	18,199
	7,79,376
Add—	
Imported salt	18
	7,79,394

This quantity distributed amongst a population of 60,24,402 gives an average of 10·65 lbs. per head against 10·60 lbs. last year.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara, may be estimated as under :— In the rest of the Presidency.

		Maunds.
Quantity of salt issued for the whole Presidency	...	28,16,259
Deduct—		
Quantity of salt issued for Gujarát ...	...	7,79,394
Balance	...	20,36,865

The population affected being taken at 1,49,50,247 souls, the average per head comes to 11·21 lbs. against 12·11 lbs. in the previous year.

41. A statement showing the average market prices of salt in each district of the Presidency during the calendar years 1902, 1903, 1904 and 1905 is appended, *vide* Appendix H.

As explained in the Administration Reports for 1903-04 and 1904-05, the cyclone of May 1903 disorganized the sea salt market and raised and maintained the price of salt at an abnormally high rate. The market continued in this disturbed state till after the monsoon of 1904 and therefore a comparison between the prices obtaining last year and those obtaining in 1903 and 1904 cannot be relied upon as showing accurately to what extent the consumer has benefited by the reduction of duty. If, however, the recorded prices for the year 1902 when the duty was Rs. 2-8-0 per Indian maund and those for last year when duty was Rs. 1-8-0 are taken as the basis of comparison, it will be seen that in twelve of the eighteen districts of the Presidency the reduction in price has been nearly equal to, or has exceeded the difference of, one rupee in the two rates of duty ; that in five of the remaining six districts the reduction has varied from 10 to 12½ annas and that only in the case of the Dhárwár District has it been strikingly small, namely, 4 annas 3 pies only. It is not apparent why in this district alone the fall in price should have been so small, when even in Bombay City, where the price of salt is always maintained at an artificially high level, the reduction in price has amounted to just eight annas.

The fact that in some districts prices have fallen to an extent greater than is to be accounted for by the difference in the rates of duty is due to two causes. The amount of capital locked up in the business has been diminished by nearly two-fifths, and interest charges have accordingly been lessened ; and the price of salt at the works, *ex* duty, has been extraordinarily low this year. At one time an ânâ (80 maunds) of good salt could be had for Rs. 6 or 1⅕ anna per maund.

I think the record of prices proves that in the greater part of the Presidency the benefit of the reduction of duty has been felt by the consumer to the fullest possible extent ; and that the reduction of one rupee has been proportionately of greater effect than the preceding reduction of eight annas.

This conclusion is confirmed by the examination of the figures of consumption. You have dealt with this aspect of the question in respect of the effect of the eight-anna reduction during the year 1904-05 in paragraph 10 of your review of the Administration Report for that year ; and the figures for the current year, which are given below, furnish abundant proof that a fresh stimulus has been given to consumption by the further reduction in the rate of duty.

Removals from Bombay Salt Works :—

		Maunds.	
1901-02	...	95,89,000	Duty Rs. 2-8-0. Normal conditions.
1902-03	...	92,13,000	Do. Do.
1903-04	...	87,33,000	Duty Rs. 2. High prices of sea salt.
1904-05	...	99,70,000	Duty Rs. 2. Prices of sea salt falling. Heavy removals to replenish stocks.
1905-06	...	1,05,53,000	Duty Rs. 1-8-0. Low prices of sea salt.

The increase in issues would have been greater but for the persistent rumours which prevailed throughout the time Their Royal Highnesses the Prince and Princess of Wales were in India that there would be a further reduction in the rate of duty to commemorate their visit. These rumours induced traders to keep their stocks as low as possible till the presentation of the last Budget at the end of March.

An incidental result of the reduction in the rate of duty is that the smuggling of salt has become far less profitable and consequently far less rife, for now-a-days a man can hardly expect to make four annas profit out of one day's successful smuggling, so that the increase in consumption, taking it as a whole, is no doubt partly due to the fact that many people, who formerly used illicit salt, often of bad quality, no longer find it worth while to do so.

On the whole, therefore, there is good reason to be satisfied with the effect of the reduction of the salt duty in this Presidency.

SALT REVENUE.

Revenue and Expenditure.

Revenue and Expenditure.

42. The receipts and expenditure on account of *Salt Revenue for the year* under report are shown in Appendix I. *An explanation of some of the chief* items on both sides of the account showing increase and decrease *is given below.*

Items of increase in Revenue.

43. The increase of Rs. 91,235 under "*Proceeds of* sale of Government Salt" is due partly to increase in the sale of *Barágra* salt and partly to ground-rent and other charges being now merged in the issue rate, as explained in paragraph 15 of this report.

The increase of Rs. 3,863 under "Ground-rent at maundage rate" is the result of larger sales of sea salt in 1905-06.

The increase of Rs. 5,257 under "Overtime work fees" is explained by the fact that during January, February and March 1905 removals of salt were restricted to bare requirements, as a reduction of duty was expected to be announced in the Budget at the end of March; and in consequence of this there were unusually large removals in the following two months and traders paid for work done on Sundays and holidays.

Items of decrease in Revenue.

44. The decreases of Rs. 1,065, Rs. 1,34,475 and Rs. 35,70,920 under "Import duty by sea", "Import duty by land" and "Excise duty" respectively followed naturally upon the reduction in the rate of duty. But for this reduction there would have been increases instead of decreases under all these heads, as the removals of salt last year exceeded by about three lákhs of maunds those for the preceding year.

Appendix J shows what the transactions—cash and credit—have been during the past three years.

There is a decrease of Rs. 44,615 under "Ground-rent" (Khárágheda and Bulsár Saltworks) owing to ground-rent in Barágra salt being now merged in the issue price.

The decrease of Rs. 3,079 under "Farms of Government Saltworks" is due to the Government Saltworks at Mátunga and Bassein having been leased at a lower rental than in the previous year, in consequence of the losses suffered by the previous year's lessees.

The falling off of Rs. 16,271 in the receipts under "Cost price of salt supplied to fish-curers" is attributed to the scarcity of fish both in the Ratnágiri and Kánara Ranges during the year. The fishing season was a very bad one indeed, for the shoals of mackerel, sardines and other fish, which usually appear off the coast in the autumn and early winter, did not do so this year.

The decrease of Rs. 7,377 under "Recovery of Salt Agents' Bagging and Sewing charges" is due to salt traders preferring to provide their own bags instead of using those of the agents for the removal of Barágra salt beyond the Presidency.

Items of increase in expenditure.

45. The increase of Rs. 6,916 under "Pay of Subordinate Establishment" is due (1) to the entertainment of the establishment sanctioned in Government Resolution, Revenue Department, No. 55, dated the 6th January 1905, and (2) to a larger number of officers having been on leave.

The increase of Rs. 2,384 under "Grain Compensation" is explained by the fact that no payments were made under this head in the previous year.

The increase of Rs. 29,042 under "Peons' Clothing" is due to first year's clothing having been supplied in the year under report to the peons on the Northern Frontier and in the Presidency Division.

SALT REVENUE.

The increase of Rs. 4,865 under "Overtime work fees" is explained by a corresponding increase in the receipts under the same head.

The increase of Rs. 17,931 under "Salt Purchase and Freight on account of Barágra salt" is due to increased production of Barágra salt.

The increase of Rs. 25,863 under "Salt Agents' Bagging and Sewing charges" is consequent on previous year's arrears having been paid in the year under report.

Items of decrease in expenditure.

46. The decrease of Rs. 7,134 under "Superior Supervising Establishment" is due to the post of Collector of Salt Revenue having been held by a Senior Collector for six months in 1904-05 and that of Assistant Surgeon, Khárághoda, by an officer drawing Rs. 250 per month, whereas the present incumbent draws only Rs. 150.

The decrease of Rs. 5,080 under "Boats Stores and Repairs" is attributed to the fact that comparatively few repairs were needed during the year under report.

The decrease of Rs. 2,922 under "Rewards in Salt and Customs cases" is due to a smaller number of cases having been detected during the year.

The decrease of Rs. 13,978 under "Petty Construction" is explained by the fact that the reconstruction of the chowkies consequent on the re-alignment of the Daman Frontier was completed in 1904-05, and the outlay on departmental buildings was, therefore, much less in 1905-06.

The decrease of Rs. 11,801 under "Salt Purchase and Freight on account of removal of salt to fish-curing yards" is ascribed to an unfavourable fishing season.

The decrease of Rs. 8,075 under "Commission on sale of Barágra Salt" is due to payment of commission to the Government Salt Agents being discontinued.

Miscellaneous.

MISCELLANEOUS.

Fish-curing Yards.

47. The number of fish-curing yards open for business during the year was the same as last year, *viz.* 29—14 in the Ratnágiri District and 15 in the Kánara District.

48. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured fell from 2,28,947 maunds to 1,22,512 maunds and the quantity of salt issued from 68,873 maunds to 36,331 maunds owing to the very unfavourable fishing season which has already been referred to in paragraph 44 of this report.

49. As the hauls of fish were unusually small this year, there was naturally a corresponding decrease in the quantity cured, only 94,925 maunds being removed from the yards as against 1,76,074 in the previous year. The proportion of the weight of fresh fish to each maund of salt issued was the same as last year, *viz.* 3·3. At all the yards in the Ratnágiri District the proportion was almost uniform as it was last year, while in the Kánara District it varied from 3 maunds to 6·79 maunds, due to the difference in the methods employed by the Ratnágiri and the Mapila fishermen, both of whom resort to the Kánara yards.

50. The financial results of the working of the yards during the year under report in the circumstances described in the preceding paragraphs have not been satisfactory. Still they do show a small net profit of Rs. 1,122-9-4 as against Rs. 9,375-4-10 in the previous year.

51. In the Ratnágiri District the yards at Jaigad, Ratnágiri, Málvan and Deobág have worked at a profit. Taken together, the yards in the Ratnágiri District show a net profit of Rs. 391-2-0 as against Rs. 7,218-15-10 in the previous year.

52. The yards in the Kánara District show a net profit of Rs. 731-7-4 against Rs. 2,156-5-0 in the previous year.

Offences.

53. The details of offences against the Salt Law disposed of during the year under report are given in Appendix L. The total number of cases detected

were 804 against 1,259, *i.e.*, 455 less than in the previous year. Out of these, 309 were of clandestine removal of natural salt—106 in the Northern Division and 203 in the Southern Division.

54. The number of cases of smuggling foreign salt across the frontier was 183 against 205 in the previous year. The cases detected on the Goa Frontier were 156 against 185 and on the Daman Frontier 23 against 13 in the previous year.

55. There were 26 cases of theft from saltworks against 29 in the previous year, while the quantity of salt stolen was 37 maunds as against 44 maunds.

The reasons for this general decrease in salt-smuggling cases have already been explained in paragraph 41 of this report.

56. The percentage of convictions to persons sent up for trial was 96·2 against 96·9. The sentences passed by the Magistrates were generally satisfactory during the year under report.

Payment of compensation awarded by the Mixed Commission.

57. No payments were made on account of awards of the Mixed Commissions of 1880, 1885 and 1892 during the year under report, and the balance remaining unpaid is therefore the same as last year, *viz.* Rs. 2,250-0-11. The non-payment of the balance was due to the failure of the persons entitled to the money to put in their claims.

Farms of Government Salt Works.

58. Under Government Resolutions in the Revenue Department, Nos. 6529, dated the 12th August 1905, and 8079, dated the 4th October 1905, the Government Saltworks at Mátunga and Bassein were leased during the year under report for one year for sums respectively of Rs. 24,001 and Rs. 25,171. The previous leases of these farms were also for one year and realised Rs. 30,600 and Rs. 27,151. The decrease in the rentals for last year was the natural consequence of the losses suffered by the previous year's lessees, as explained in paragraph 44 of this report.

Relations with Native States.

Baroda.

59. The rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt in certain parts of Baroda territory, which were introduced in the early part of the year, worked well and would no doubt have shown more striking results had not last season been a poor one throughout Gujarát, and as a result the consumption of salt was less than what it would have been had the season been a normal one.

Cambay and Janjira.

60. The conditions of the conventions with Cambay and Janjira have, as before, been faithfully observed.

Concluding Remarks.

61. The most notable features of the year's administration has been the reduction of the duty of salt from Rs. 2 to Rs. 1-8-0. The reduction, it is true, was effected on 22nd March 1905, a few days before the close of the year 1904-05; but its full effect could not be felt until the year under report. To what extent the consumer has benefited by the measure has already been explained in some detail in paragraph 41 of this report. The increase in the removals of sea salt from 76 lákhs of maunds in 1904-05 to 80 lákhs of maunds in 1905-06 is, I believe, a direct result of this reduction in the rate of duty. It is true that except in Gujarát there has been a slight fall in the rate of consumption in this Presidency compared with the rate for the previous year, as the following figures explain :—

	Gujarát.	Rest of the Presidency.
1904-1905	10·60	12·11
1905-1906	10·65	11·21

But far more salt is used now than formerly for agricultural purposes and as food for cattle, and the increased removals of sea salt from the Bombay Presidency clearly point to increased rates of consumption in other parts of India. And contrasted with the rates for the previous three years, which are given below, or taken by itself, 11·21 lbs. of salt per head of population is quite a

satisfactory rate of consumption and is a further indication of the benefit accruing to the consumer from the reduction in duty :—

1901-02	8·91	11·4
1902-03	8·99	10·9
1903-04	9·9	10·7

62. The balance of salt in the sea saltworks including Dharásna on the 30th June this year was 60,81,584 maunds against 56,91,350 maunds on the same date last year. This balance includes the produce of the whole season less sales up to 30th June, whereas the balance shown in paragraph 25 above represents the balance at the end of the financial year and in the middle of the manufacturing season, and does not serve as a reliable guide to the sufficiency or otherwise of the stocks. The sales of sea salt during the year were 80 lákhs of maunds which represent average sales of $6\frac{2}{3}$ lákhs of maunds a month. Next manufacturing season should be in full swing by the middle of next February. At an average rate of sale of $6\frac{2}{3}$ lákhs of maunds we should require 53 lákhs of maunds before that date. This would still leave a balance of about 8 lákhs of maunds, which should be more than enough to provide for any unforeseen increase in demand. There is, therefore, no reason to fear either that our stocks will run short, or that prices will rise before next manufacturing season. With the large sales that have taken place during the year, it is hardly necessary to point out that had the duty remained at Rs. 2 per maund, the revenue of the Department this year would have been considerably greater than it was last year.

63. The throwing open of the trade in Barágra salt to private traders in pursuance of Government Resolution, Revenue Department, No. 2582, dated the 28th March 1905, has not appreciably affected the situation. Messrs. Nowroji Vakil & Co. continue to enjoy the practical monopoly of the trade as evidenced by the fact that their sales in the year under report rose from four to nearly four and a quarter lákhs of maunds, whereas the removals of salt by private traders to places within the Presidency where the agents had hitherto enjoyed a monopoly amounted only to 17,000 maunds. This seems to prove that for the present private traders cannot compete with the agents.

64. In accordance with the recommendations of the Salt Committee, which were accepted by the Government of India, the States of Cochin and Travancore were asked to arrange with their contractors to use sealed and specially marked bags for salt consigned to these two States. The Travancore Darbár has consented to this arrangement; but the Cochin Darbár has objected to it on the ground of expense and has proposed an altogether ineffective alternative, namely, the use of bags with special marks stitched upon them. I have already explained that no measure except the sealing of the bags can fulfil the object in view and that either the bags must be sealed or the present practice as regards both States be allowed to continue.

65. Another important matter arising out of the recommendations of the Salt Committee, which was referred to in the last Administration Report and which has since been settled, is the insertion of a condition in salt licenses requiring the maintenance in certain saltworks of a minimum reserve stock of salt equal to one-fourth of the average annual production. My proposals in the matter have been adopted by Government who, in their Resolution in the Revenue Department, No. 6169 of the 26th June 1906, have decided not to enforce the condition in the case of the two small private saltworks to which alone they could be made legally to apply, but have directed that it should be inserted in all future leases of the Government saltworks in the Thána and Uran Ranges. By this measure a reserve stock of $1\frac{1}{2}$ lákhs of maunds will be ensured. It is true that such a small reserve is not likely to have any very great effect upon the market in times of short supply, and therefore the object in view, namely, the permanent increase of the stocks of Bombay salt, will not be sufficiently secured by this measure alone. But besides this, my scheme for a new set of saltworks at Bhándup, capable of turning out 15 lákhs of maunds of salt annually, has just been sanctioned by Goverment Resolution, Revenue Department, No. 6362 of the 3rd July 1906. When this scheme has been carried out, a similar condition as to the maintenance of minimum reserves will

be applied to these new works too, and then a permanent reserve stock of over 5 lákhs of maunds of sea salt will, it is expected, be ensured.

66. This year as well as last year every encouragement and facility has been given to the licensees of sea saltworks to start manufacture earlier than usual and to work their pans to their utmost capacity. As a result of these endeavours, for which all credit is due to the Assistant Collectors and the Sarkárkuns, the closing balance of salt on 30th June this year is 61 lákhs of maunds as against 57 lákhs on 30th June 1905 and this too although sales have been on a much larger scale than usual.

67. A sum of Rs. 25,000 has been allotted in the current year's budget for the new dockyard and premises for the Coast Guard Fleet, and detailed plans and estimates are in course of preparation and the work of fencing and demarcation has already been completed. The Military Department are pressing for the restoration to them of our present Dockyard and premises at Mazagaon and it is of the utmost importance that the balance of the necessary allotment should be made and the whole work completed before the end of the next financial year.

68. The preliminary arrangements in connection with the opening on the 1st April last of the new táluka of Shewa engaged a great deal of my time and attention during the preceding months. I frequently visited the new buildings which were in course of construction. I have also selected a suitable site for a new wharf and settled on the spot various other questions connected with the administration of the new táluka which was opened on the 1st of April and is now in good working order.

69. After inspecting in January and February last the most important of the natural salt deposits in the Surat Range, I submitted a special report to you on the necessity of converting the six-monthly establishment at present engaged in guarding and destroying natural salt formations into a twelve-monthly one and the sanction of Government to my proposal is awaited.

70. A feature of interest in the year's administration was the issue of duty-free salt for industrial purposes which has been sanctioned by the Government of India under certain conditions embodied in an agreement to be signed by the Companies seeking the concession. Five Companies availed themselves of the concession during the year under report, four of them requiring the salt for use in dyeing and bleaching processes and one for the manufacture of soap. The Bombay Branch of the Cawnpore Tannery applied for and has recently obtained the use of duty-free salt for the purpose of curing hides; and there is every probability that the same privilege will be taken advantage of by other Companies and industries.

71. Another event of the year's administration was the revision of the establishment of the Ahmedabad Salt Depôt, and the transfer from the Huzúr Deputy Collector, Ahmedabad, to the Superintendent of the Depôt of the work of weighing, and collecting duty on, opium imported from Baroda and Dungarpur.

72. In the course of another comprehensive tour I have visited again nearly every part of every Range and again have found the work of the Departmental staff to be most satisfactory.

Mr. Pogson, the Senior Assistant Collector, has been in charge of the Goa Frontier throughout the year and continues to maintain his extensive and important charge in a high state of efficiency. Mr. Pain, his Customs Manager, has done another year of excellent work at Castle-Rock. Among the Frontier Inspectors, Messrs. L'Estrange and Devlin have on the whole been the most active.

Mr. Bulkley was transferred to the Thána Range in October and remained in charge until the end of the year. He has made himself thoroughly acquainted with his new charge and has put new life into the Thána Range. I cannot speak too highly of his work. As Preventive Officer Mr. Stanyon has done excellent work both at Chendni Bandar and at Bassein. Mr. Heard White

has proved himself to be an acquisition to the ranks of Coast Guard Inspectors. Mr. Narayan Venkatesh Kallyanpur has mastered his new duties as Sarkárkun and done much good work in the Ghodbandar táluka. Messrs. Prangovind Lalbhai Patel and Ramchandra Yeshwant Phanse have again done good work at Mátunga and Bassein respectively.

Mr. Macnamara has done another year of consistently good work on the Northern Frontier. He has his large staff of Inspectors thoroughly in hand and has shown both tact and acumen in dealing with the difficult Customs questions which arise on the Káthiáwár Land Frontier. All of his Inspectors have worked well; but Messrs. DeSouza, Caldecott, Fletcher and Shaik are entitled to special mention. Mr. Fern has again conducted to my entire satisfaction the heavy and monotonous duties of Customs Manager, Viramgám. Mr. Sethna, as Sarkárkun, has been very useful at head-quarters.

Mr. Jardine, since his transfer to the Kánara Range last September, has been most active and diligent and has done much to improve the efficiency of the staff serving under him. Messrs. Regnaud, Newlands and Ringrow are the Inspectors who have given him the best assistance. Mr. Laughton, who was acting as Assistant Collector, Kánara Range, for the first five months of the year, continued to work hard and well in that capacity.

Mr. Lake's management of the Ratnágiri Range to which he was transferred in September has been efficient. All three of his Coast Guard Inspectors, Messrs. Walke, Sharman and Barford, show a record of good work; and of his Sarkárkuns, Mr. Sitaram Vinayak Karnik at Alibág and Mr. Narayan Mangesh Karande at Ratnágiri are specially commended.

Mr. Belcham, who succeeded Mr. Bulkley at Khárághoda in October last, has quickly settled down to and mastered his new work and is well suited for the important post which he holds. His report describes another successful year at the Pritchard Salt Works, where the Inspector Mr. Gulam Yasin again has given invaluable assistance. Mr. Davies at the Main Stores and Mr. Chandulal Lallubhai at the Ahmedabad Depôt have both done very well indeed.

Mr. Sinclair's administration of the Surat Range of which he was in charge throughout the year, has again been vigorous and efficient. Of his Inspectors, Mr. Smyth again is singled out for especial notice. Messrs. Neale and Cates have also worked very creditably. Of the Coast Guard Inspectors in this Range, Mr. Cursetji has been the most energetic and successful. Of the Sarkárkuns, Messrs. Maneklal, Jamietram and Bhulabhai are the most conspicuous.

Mr. Hutchinson was in charge of the Uran Range for the last half of the year, and already has done much to improve the state of his charge. He is an officer of great experience and capacity for work. Among the officers serving under him, Mr. Boyd as Preventive Officer, Mora, and Messrs. Jairam and Narayanprasad as Sarkárkuns of Uran and Karanja are specially commended.

Mr. Wadham was in charge as Assistant, Coast Guard Service, from the beginning of May till the end of the year. His sad and sudden death at the end of April has deprived the Department of an officer of wide experience and technical knowledge.

Mr. Threlfall, as Senior Coast Guard Inspector, worked with his customary energy and efficiency and so did Mr. D'Arcy who was in charge of the Harbour Beat.

Mr. Dayabhai Surajlal Thathi has again shown conspicuous ability in charge of the Chief Account Office.

Mr. Vinayakyrao Madhavrao Moray, the Native Assistant, has given me the best of assistance in all branches of the work of the Department. He possesses real ability and ripe experience.

To conclude with my own office establishment, this year again I have every reason to be satisfied with the work of all of its members. My new Head Clerk Mr. A. de Gouvêa-Pinto, who was appointed last October, has more than justified his selection for the post. He is a capable and efficient officer and one who

certainly before long will be qualified for higher appointments. Mr. Ganesh Nilkanth Joshi, who acted as my Chitnis for most of the year, has given me much useful assistance.

I regret to have to record the following five casualties among the higher subordinate staff in the year under report:—

Mr. H. L. Evezard, Inspector, Coast Guard Service, Bassein Beat, died in April 1905 after 23 years' service.

Mr. Govind Vithal Kelkar, Sarkárkun, Uran, died in September 1905 after 24 years' service.

Mr. N. S. Dantes, Inspector, Goa Frontier, Matna Beat, died in February 1905 after 14 years' service.

Mr. H. J. Lushington, Inspector, Northern Frontier, Jhinjuváda Beat, died in August 1905 after a year and a half's service. Mr. Lushington was an able and promising young officer and his death has proved a real loss to the Department.

Mr. Shankar Ghansham Relkar, Sarkárkun, Jaitápur, died in September 1905 after 20 years' service.

I have the honour to be,
Sir,
Your most obdient servant,
W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX A.

Statement showing the distribution of Baragara Salt during the years 1904-1905 and 1905-1906.

	1904-1905.						1905-1906.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	For export to Scindia's Territory, Bengal, &c.	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána	For export to Scindia's Territory, Bengal, &c.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Khárághoda ...	44,475 20	5,12,940 0	9,93,435 0	3,06,219 0	...	18,57,069 20	57,471 20	5,56,200 0	10,74,081 0	3,91,503 0	3 0	20,79,258 20
Ahmedabad ...	57,782 0	...	...	764 0	...	58,546 0	58,325 0	...	...	...	...	58,325 0
Agencies ...	3,51,572 0	...	...	48,309 0	...	3,99,881 0	3,61,831 0	...	...	58,503 0	...	4,20,334 0
Total ...	4,53,829 20	5,12,940 0	9,93,435 0	3,55,292 0	...	23,15,496 20	4,77,627 20	5,56,200 0	10,74,081 0	4,50,006 0	3 0	25,57,917 20

APPENDIX B.

Statement showing in detail the Issues of Baragara Salt for Local Consumption during the years 1904-1905 and 1905-1906.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.
Ahmedabad ...	6,873 20	4,517 20	56,495	57,101	49,359	54,312	1,12,727 20	1,15,930 20
Kaira ...	.....	3,090 0	70	41	76,256	80,484	76,326 0	83,615 0
Broach ...	4,017 0	5,562 0	...	...	...	...	4,017 0	5,562 0
Panch Mahálś ..	.....	1,236 0	...	...	44,742	45,666	44,742 0	46,902 0
Gáikwár's Territory ...	18,722 0	27,158 0	122	182	88,290	84,804	1,07,134 0	1,12,144 0
Mahi Kántha Agency ...	2,345 0	1,350 0	1,063	1,001	32,625	35,721	36,033 0	38,072 0
Rewa Kántha Agency ...	.....	318 0	22	...	29,994	29,154	30,016 0	29,472 0
Pálanpur Agency ...	6,754 20	8,531 20	...	...	22,455	23,832	29,209 20	32,363 20
Káthiáwár Agency ...	1,540 20	1,308 20	10	...	...	...	1,550 20	1,308 20
Cambay ...	500 0	500 0	...	...	7,612	7,858	8,112 0	8,358 0
Bombay ...	2,481 0	3,279 0	...	...	171	...	2,652 0	3,279 0
Poona ...	6 0	.....	...	...	33	...	39 0	.....
Sholápur ..	.....	.....	...	...	35	...	35 0	.....
Khándesh ...	1,236 0	618 0	...	...	...	...	1,236 0	618 0
Sátara ...	.....	3 0	...	...	...	...	.....	3 0
Total ...	44,475 20	57,471 20	57,782	58,325	3,51,572	3,61,831	4,53,829 20	4,77,627 20

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX C.

Statement of the Produce and Sales of Salt manufactured in the Bombay Presidency for the year ending 1905-1906.

Divisions.	Tálukas.	Number of Sazas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over Estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	2	2	37,11,574 36 0	24,83,539 0 0	32,303 34 0	25,15,842 34 0	62,27,417 30 0
	Ahmedabad ...	...	...	58,554 0 0	30,781 0 0	1,112 0 0	31,893 0 0	90,447 0 0
	Total ...	2	2	37,70,128 36 0	25,14,320 0 0	33,415 34 0	25,47,735 34 0	63,17,864 30 0
	Surat Collectorate.							
	Dhárásna ...	1	1	95,277 0 0	2,49,350 0 0	50,939 0 0	3,00,289 0 0	3,95,566 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon ...	1	1	5,026 0 0	9,220 0 0	1,785 0 0	11,005 0 0	16,031 0 0
	Bassein ...	7	28	1,52,225 0 0	14,30,450 0 0	1,13,521 30 0	15,43,971 30 0	16,96,196 30 0
	Ghodbandar ...	9	46	2,37,9 6 23 0	11,66,454 0 0	97,694 2 40	12,64,148 2 40	15,02,114 25 40
	Trombay ...	4	24	1,06 052 20 0	8,55,063 0 0	76,154 10 0	9,31,217 10 0	10,37,269 30 0
	Island of Bombay— Mátunga ...	6	24	1,09,551 0 0	9,49,644 30 0	77,057 15 0	10,26,702 5 0	11,36,253 5 0
	Kolába Collectorate.							
	Panvel ...	6	19	47,459 18 0	5,52,290 0 0	34,742 20 0	5,87,032 20 0	6,34,491 38 0
	Uran ...	11	83	1,27,338 10 0	24,25,683 0 0	78,863 10 0	25,04,546 10 0	26,31,884 20 0
	Sánkse (Pen) ...	5	28	1,66,240 35 0	3,00,345 0 0	24,365 8 0	3,24,710 8 0	4,90,951 3 0
	Karanja ...	4	25	64,448 10 0	7,45,725 0 0	62,262 30 0	8,07,987 30 0	8,72,436 0 0
	Ratnágiri Collectorate.							
	Shiroda ...	1	27	18,672 21 0	1,04,177 20 0	354 29 0	1,04,532 9 0	1,23,204 30 0
	Kánara Collectorate.							
	Ankola ...	1	*129	42,628 0 0	1,11,332 0 0	5,809 20 0	1,17,141 20 0	1,59,769 20 0
	Total ...	55	434	10,77,608 17 0	86,50,384 10 0	5,72,610 14 40	92,22,994 24 40	1,03,00,603 1 40
	Grand Total ...	58	437	49,43,014 13 0	1,14,14,054 10 0	6,56,965 8 40	1,20,71,019 18 40	1,70,14,033 31 40

Divisions	Tálukas.	Sales. On payment of Full Duty.	Sales. On payment of Nominal Duty.	Sales. Free of Duty.	Sales. Total.	Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
	Ahmedabad Collectorate.	Mds. s. t.	Mds. s.	Mds. s.	Mds s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	24,98,061 0 0	.....	1,531 20	24,99,592 20 0	36,11,535 8 0	1,89,300 29 0	26,88,893 9 0	35,38,524 21 0
	Ahmedabad ...	58,325 0 0	.....	...	58,325 0 0	87,487 8 0	461 0 0	58,786 0 0	31,661 0 0
	Total ...	25,56,386 0 0	.....	1,531 20	25,57,917 20 0	36,99,023 0 0	1,89,761 29 0	27,47,679 9 0	35,70,185 21 0
	Surat Collectorate.								
	Dhárásna ...	2,95,116 0 0	.....	...	2,95,116 0 0	4,40,952 0 0	4,426 0 0	3,99,542 0 0	96,021 0 0
	Thána Collectorate.								
Konkan Division.	Umbargaon ...	14,880 0 0	.....	...	14,880 0 0	22,320 0 0	764 0 0	15,644 0 0	387 0 0
	Bassein ...	13,80,265 30 0	.....	360 0	13,80,625 30 0	19,67,987 0 0	1,13,997 2 32	14,94,622 32 32	2,01,573 37 48
	Ghodbandar ...	10,98,123 0 0	54,026 0	...	11,52,149 0 0	16,01,315 6 6	1,01,909 5 40	12,54,058 5 40	2,48,056 20 0
	Trombay ...	8,35,480 20 0	.....	...	8,35,480 20 0	12,74,335 14 0	43,261 5 40	8,78,741 25 40	1,58,528 4 40
	Island of Bombay— Mátunga ...	9,14,713 30 0	.. ...	...	9,14,713 30 0	13,98,060 12 0	71,203 15 0	9,85,917 5 0	1,50,336 0 0
	Kolába Collectorate.								
	Panvel ...	4,83,205 30 0	.....	238 0	4,83,443 30 0	7,03,722 2 0	55,607 18 0	5,39,051 8 0	95,440 30 0
	Uran ...	14,38.482 0 0	6,10,252 0	27,637 0	20,76,371 0 0	23,29,521 15 6	1,18,975 20 0	21,95,346 20 0	4,36,548 0 0
	Sánkse (Pen) ...	2,58,224 30 0	23,112 0	...	2,81,336 30 0	3,91,547 6 0	36,177 13 0	3,17,514 3 0	1,73,437 0 0
	Karanja ...	1,24,213 20 0	2,79,180 0	2,160 0	4,05,553 20 0	2,08,478 4 6	19,790 20 0	4,25,344 0 0	4,47,092 0 0
	Ratnágiri Collectorate.								
	Shiroda ...	67,663 20 0	.....	...	67,663 20 0	1,01,585 4 0	8,089 30 0	75,753 10 0	47,451 20 0
	Kánara Collectorate.								
	Ankola ..	78,053 0 0	.....	9.970 0	88,023 0 0	1,17,079 8 0	9,650 0 0	97,673 0 0	62,096 20 0
	Total ...	66,93,305 20 0	9,66,570 0	40,363 0	77,00,240 20 0	1,01,15,953 8 6	5,79,425 9 32	82,79,665 29 32	20,20,937 12 8
	Grand Total ...	95,44,807 20 0	9,66,570 0	41,896 20	1,05,53,274 0 0	1,42,55,928 8 6	7,73,612 38 32	1,13,26,886 38 32	56,87,146 33 8

* Only 127 out of 129 Agars were worked during 1905-1906.

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	For Export to									
	Central Provinces.		Central India.		Nizam's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna	1,500	1,200	...	...	...	...	...	...	.....	...
Umbargaon	...	...	...	...	...	...	...	...	.....	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Panvel, Karanja and Pen.	11,44,388	13,74,522	9,708	17,922	8,94,620	10,50,341	5,78,362	7,19,226	13,19,367	11,64,334
Shiroda	...	...	...	...	...	...	...	...	18,634	14,698
Sánikatta	...	...	...	...	...	...	...	...	90	...
Total ...	11,45,888	13,75,722	9,708	17,922	8,94,620	10,50,341	5,78,362	7,19,226	13,38,091	11,79,032

	For Export to											
	Madras Presidency—*continued.*				Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	Rest of the Presidency.		Total.									
	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárásna ...	...	...	...	...	...	...	...	...	3,09,975	2,93,916	3,11,475	2,95,116
Umbargaon ...	...	...	...	...	...	...	...	...	8,095	14,880	8,095	14,880
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Panvel, Karanja and Pen.	1,62,579	1,80,087	14,81,946	13,44,421	8,54,010	9,66,570	3,87,630	4,21,391	17,86,351	16,35,281	71,37,015	75,29,674
Shiroda ..	...	...	18,634	14,698	...	...	...	...	62,288	52,966	80,922	67,664
Sánikatta ...	...	162	90	162	...	...	24	74	1,16,920	87,787	1,17,034	88,023
Total ...	1,62,579	1,80,249	15,00,670	13,59,281	8,54,010	9,66,570	3,87,654	4,21,465	22,83,629	20,84,830	76,54,541	79,95,357

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and packing salt, common and fine salt.	United Kingdom.	Bombay ...	Steamer ...	14,193 6 0	21,306 5 6	
Packing ...	Holland ...	Do. ...	Do. ...	82 14 0	124 12 8	
Do. ...	Belgium ...	Do. ...	Do. ...	7 26 0	11 6 11	
Do. ...	Victoria ...	Do. ...	Do. ...	9 9 0	13 13 8	
Do. ...	Hamburg ...	Do.	Do. ...	2 0 0	3 0 3	
Do. ...	Queensland	Do. ...	Do. ...	0 30 0	1 2 0	
Do. ...	Straits Settlements.	Do. ...	Do. ...	1 10 0	1 14 0	
Do. ...	Reunion ...	Do. ...	Do. ...	4 0 0	6 0 0	
Do. ...	Aden ...	Do. ...	Do. ...	15 18 0	23 3 0	
Sindha salt ...	Persia ...	Do. ...	Do. ...	3,915 0 0	5,872 8 0	
Not available ...	Ports unknown.	Do. ...	Do. ...	16 34 0	25 4 3	
Black salt ...	Káthiáwár ...	Do. ..	Country Crafts.	3,069 8 0	4,603 12 9	
Cerebas ...	Kárachi ...	Do. ...	Steamer ...	8 30 0	13 2 0	
Common salt ...	Arabia ...	Kánara District.	Country Crafts.	0 9 0	0 5 5	
Do. ...	Bassorah ...	Do. ...	Do. ...	0 34 0	1 4 5	
Black salt ...	Káthiáwár ...	Do. ..	Do. ...	0 2 40	0 1 6	
Goa salt ...	Goa ...	Do. ...	Do. ...	0 1 40	0 0 11	
			Total ...	21,326 32 0	32,008 1 3	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogha ...
Goa salt ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ...	.....	.....	.....	.....	.....	Talevádi ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	Do. ...
Do. ...	.....	.....	.....	.....	.....	Do. ...

E.

and by Land into the Bombay Presidency during the year 1905-1906.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	21,326 32 0	32,008 1 3
Ahmedabad District.	Bhávnagar and Gogha.	Cart-load ...	18 27 40	28 0 6		
Bombay Presidency.	Goa Frontier.	Head and bullock loads.	1,736 1 30	2,604 4 9		
Do. ...	Do. ...	Do. ...	10,408 13 40	15,612 9 4		
Do. ...	Do. ...	Do. ...	1,194 28 0	1,792 1 1		
Do. ...	Do. ...	Do. ...	4,184 21 40	6,276 6 11		
Do. ...	Do. ...	Rail ...	2,14,933 30 40	3,98,336 13 1		
Madras Presidency.	Do. ...	Do. ...	9,550 24 0			
Mysore ...	Do. ...	Do. ...	*41,073 22 0			
		Total ...	2,83,100 8 30	4,24,650 3 8	2,83,100 8 30	4,24,650 3 8
		Grand Total ...			3,04,427 0 30	4,56,658 4 11

* *N.B.*—Includes Table Salt 20 maunds and 15 seers.

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX F.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1904-1905 and 1905-1906.

Description of Salt.	1904-1905.		1905-1906.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágara Salt ...	23,15,496 20 0	46,38,444 8 0	25,57,917 20 0	36,99,023 0 0	
Sea Salt ...	79,34,917 21 39	1,37,46,737 2 5	82,78,436 14 70	1,99,81,525 4 1	
Natural Salt ...	.....	.....	.....	.....	
Sindha Salt ...	1,887 6 0	3,774 4 10	3,915 0 0	5,872 8 0	
Table Salt, Packing and Common Salt.	11,889 20 0	23,500 1 1	14,362 35 0	21,562 3 1	
Bhávnagar Black Salt (Sanchal).	2,899 3 0	5,798 2 5	3,069 10 40	4,603 14 3	
Total ...	1,02,67,089 30 39	1,84,18,254 2 9	1,08,57,701 0 30	1,47,12,586 13 5	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1904-1905 and 1905-1906.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágara Salt ...	23,13,965 0	25,56,386 0	...	...	1,531 20	1,531 20	23,15,496 20	25,57,917 20
Sea Salt ...	57,10,192 1	69,88,421 20	8,54,010	9,66,570	90,339 0	40,365 0	76,54,541 1	79,95,356 20
Imported Salt ...	2,97,052 9	3,04,427 0	...	...	...	...	2,97,052 9	3,04,427 0
Total ...	96,21,209 10	98,49,234 20	8,54,010	9,66,570	91,870 20	41,896 20	1,02,67,089 30	1,08,57,701 0

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX H.

Statement showing the average market price of Salt in each District of the Presidency during the calendar years 1902, 1903, 1904 and 1905.

District.	1902.	1903.	1904.	1905.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	4 1 8	4 5 11	4 3 0	3 9 9
Ahmedabad	2 15 5	2 9 0	2 7 0	2 1 11
Kaira	3 3 2	2 10 4	2 8 0	2 2 1
Panch Maháls	3 2 5	2 11 7	2 9 6	2 3 4
Broach	3 1 10	2 10 4	2 8 0	2 2 3
Surat	3 5 7	2 13 9	2 11 3	2 3 11
Thána	3 4 3	3 1 10	2 15 7	2 5 7
Kolába	3 4 6	3 2 3	3 5 3	2 4 9
Ratnágiri	3 3 3	3 6 3	3 0 8	2 6 8
Kánara	3 10 11	3 7 7	3 6 6	2 12 2
Násik	3 3 11	3 3 3	3 0 10	2 5 4
Kháṇdesh	3 12 4	3 12 1	3 4 4	2 13 3
Ahmednagar	3 2 8	3 4 9	3 0 2	2 6 2
Sholápur	3 7 6	3 10 3	3 7 4	2 13 4
Poona	3 7 8	3 8 3	3 2 8	2 7 11
Sátára	3 5 3	3 8 5	3 2 6	2 10 5
Belgaum	3 11 2	3 5 0	3 2 4	2 10 3
Dhárwár	2 15 8	3 4 6	3 4 7	2 11 5
Bijápur	3 4 3	3 7 10	3 5 9	2 10 5

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1905-1906, contrasted with those of the year 1904-1905.

Receipts.

Items.	1905-1906.	1904-1905.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	32,008 1 3	33,072 10 5
Do. by Land	4,24,650 3 8	5,59,125 10 1
Proceeds of Sale of Government Salt—		
Baragara Salt	4,44,475 15 5	3,53,240 14 8
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,11,906 5 1	1,08,043 8 1
Ground-rent (Khárághoda and Bulsár Salt) ...	22,282 3 7	66,896 13 11
Do. (Konkan Salt Works credited to Land Revenue)	249 3 5	242 9 0
Farms of Government Salt Works	57,892 0 0	60,970 14 8
Other Salt (cost price on salt supplied to fish-curers)	18,165 10 0	34,436 9 2
Excise Duty on Government Salt—		
Do. on Permits issued	1,42,41,342 8 0	1,78,12,262 8 0
Do. at nominal rates	14,586 0 6	13,793 6 3
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	2,709 6 4	3,230 10 1
Total, Imperial ...	1,53,70,267 9 3	1,90,45,316 2 4
PROVINCIAL.		
Fines and Forfeitures	1,340 5 6	1,565 12 10
Miscellaneous—		
Overtime Work Fees	19,982 4 0	14,725 10 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	2,593 15 2	2,614 8 8
Recovery of Salt Agents' Bagging and Sewing charges	74,979 8 4	82,356 8 9
Recovery of clothing charges	13,060 7 3	13,090 2 1
Other Items	4,423 4 7	3,194 5 7
Sale-proceeds of forms, &c. (credited to XXIII —Stationery and Printing)	438 4 3	390 13 3
Total, Provincial ...	1,26,818 1 1	1,27,937 13 2
Grand Total, Salt Revenue ...	1,54,97,085 10 4	1,91,73,253 15 6

	Rs. a. p.
Total Decrease ...	36,76,168 5 2

APPENDIX I—*continued.*

Expenditure.

Items.	1905-1906.	1904-1905.
	Rs. a. p	Rs. a. p.
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay, including Exchange Compensation ...	1,27,292 3 9	1,34,426 9 2
Travelling Allowance	13,882 7 2	13,649 3 0
Tentage	1,991 12 5	2,000 1 9
Subordinate Establishment—		
Pay, including Exchange Compensation Allowance	9,87,146 3 6	9,80,229 14 7
Travelling Allowance	38,882 6 10	39,718 13 6
House Rent Allowance	92 12 5	92 1 1
Horse Allowances	7,368 9 11	7,987 12 0
Grain Compensation	2,383 13 7	.....
Contingencies—		
Epidemic Charges	.....	583 13 4
Service Stamps and Bearing Postage	7,918 15 0	8,479 14 0
Telegram Charges	340 5 0	302 10 0
Repairs to Boundary marks	.....	5 4 0
Law Charges	143 2 0	329 8 6
Purchase of Books	440 8 0	31 0 0
Purchase of Tents	.....	538 12 0
Do. of Land and Compensation for Land	42 10 0	326 12 0
Re-alignment of the Daman Frontier	.....	73 11 9
Purchase of New Boats	1,945 7 0	1,900 0 0
Rents	8,825 4 0	8,733 3 10
Rates and Taxes	1,067 15 9	1,410 0 5
Prizes for best Salt manufactured at Khárágoda	600 0 0	600 0 0
Clothing to Lascars	1,095 0 0	1,568 0 0
Boat Stores and Repairs	31,242 5 4	36,322 9 10
Rewards in Salt and Customs cases	3,956 7 7	6,878 6 1
Petty construction	58,290 14 10	72,268 8 10
Peons' clothing (Táluka Offices)	59,436 10 3	30,395 1 11
Arms and Accoutrements	2,928 13 6	1,768 11 9
Boat Allowance	14,671 1 3	14,500 0 11
Overtime Work Fees	19,465 12 3	14,600 14 0
Salt Purchase and Freight on account of Barágara Salt	3,24,416 13 7	3,06,486 3 8
Do. of removal of Salt to Fish-curing Yards	6,707 4 10	18,508 5 2
Khárághoda Dispensary Charges	502 13 7	705 5 1
Commission on Sale of Barágara Salt	1,318 10 5	9,393 13 2
Salt Agents' Bagging and Sewing Charges ...	85,861 9 3	59,998 10 3
Scales and Weights	2,255 9 7	3,023 4 11
Mapping charges	2 6 0	38 6 6
Supply of Medicines	623 4 11	660 15 0
Carriage of Tents and Records	2,599 13 4	2,126 10 0
Supply of Water	2,346 15 2	1,444 14 1
Peons' Uniforms and Belts (Huzúr Offices) ...	360 0 0	211 8 3
Petty Repairs	10,556 14 0	10,208 6 11
Petty Supply	5,345 13 4	5,579 9 4
Purchase of Carpets	574 14 4	1,224 2 1
Purchase of furniture	1,209 15 4	2,502 8 11
Repairs of furniture	7 10 6	44 7 6
Remittance of Treasure	267 0 7	270 14 10
Conveyance of Confiscated Salt, &c.	82 4 6	109 6 3
Monsoon Weather Fences	8,202 11 4	7,550 13 9
Carried forward ...	18,44,694 1 11	18,09,809 11 11

APPENDIX I—*concluded.*

Expenditure—*continued.*

Items.	1905-1906.	1904-1905.
	Rs. a. p.	Rs. a. p.
Brought over ...	18,44,694 1 11	18,09,809 11 11
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gám Kharach Allowance	757 15 9	722 6 3
Destruction of Salt	3 0 0	242 5 2
Miscellaneous	604 6 9	617 11 11
Total, Salt ...	18,46,059 8 5	18,11,392 3 3
Deduct amount debitable to "4 Opium" as per Government Resolution, Revenue Department, No. 6639 of 17th August 1905	345 0 0	.....
Net amount	18,45,714 8 5	18,11,392 3 3
Deduct amount not subject to division	3,72,090 4 5	3,65,934 6 2
Net amount	14,73,624 4 0	14,45,457 13 1
Deduct one-tenth debitable to Customs	1,47,362 6 10	1,44,545 12 6
Net nine-tenths debitable to Salt	13,26,261 13 2	13,00,912 0 7
Net debitable to Salt	16,98,352 1 7	16,66,846 6 9
Stationery and Printing	9,445 1 5	9,061 5 5
Excise duty on Salt refunded	65,530 11 9	62,496 1 2
GRAND TOTAL, SALT EXPENDITURE ...	17,73,327 14 9	17,38,403 13 4
	Net Increase ...	34,924 1 5

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1903-1904.		1904-1905.		1905-1906.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	74,55,444 1 40	1,49,12,046 9 0	84,72,968 38 0	1,68,03,412 2 5	89,20,927 23 27	1,33,81,391 6 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	2,97,691 30 0	.....	3,07,431 15 0	.....	3,55,270 20 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which at Rs. 2-8-0, Rs. 2-0-0 and Rs. 1-8-0 was realized and accounted for in that year.	1,78,988 32 0	.....	2,43,756 28 0	.....	2,68,608 16 53	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	13,86,957 12 0	.....	6,45,364 1 7	.....	5,62,749 4 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	4,85,412 3 7	.....	3,55,393 10 0	.....	2,94,673 4 0
6. Duty realized for salt remaining unissued on credit bonds, duty at Rs. 2-0-0, and Rs. 1-8-0 having been realized in the year before issue	.....	1,619 8 0	.....	8,092 10 0	.....	2,528 10 0
Total ...	79,32,124 23 40	1,67,86,036 0 7	90,24,157 1 0	1,78,12,262 8 0	95,44,807 20 9	1,42,41,342 8 0

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX K.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the year 1905-1906.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt at 8 annas per maund.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
1	Jaygad	1905-1906	7,531 5	2,733 20	5,805 0	2·76	1,341 11 8	1,366 12 0	.....	447 37 0	115 7 7	1,482 3 7
		1904-1905	8,873 15	3,163 0	6,769 11	2·81	1,661 7 2	1,581 8 0	.....	1,225 33 0	270 2 3	1,851 10 3
2	Waroda	1905-1906	650 10	217 0	563 20	2·99	432 10 3	108 8 0	0 12 0	501 28 0	135 14 0	245 2 0
		1904-1905	537 10	171 20	413 30	3·13	449 8 2	85 12 0	0 7 0	718 28 0	195 4 6	281 7 6
3	Kalbadevi	1905-1906	2,528 0	842 0	1,890 30	3·0	1,016 0 8	421 0 0	0 5 0	515 0 0	108 1 9	529 6 9
		1904-1905	3,389 20	1,129 0	2,542 5	3·0	853 6 0	564 8 0	.....	434 29 0	110 2 3	674 10 3
4	Ratnágiri	1905-1906	18,342 20	6,113 20	13,679 20	3·0	2,206 12 4	3,056 12 0	6 0 0	1,611 3 0	392 3 5	3,454 15 5
		1904-1905	18,772 35	6,221 25	14,611 20	3·02	2,187 12 1	3,110 13 0	6 0 0	1,227 20 0	282 15 2	3,399 12 2
5	Purnagad	1905-1906	1,031 0	346 0	847 20	2·98	496 15 8	173 0 0	1 13 0	1,064 8 0	227 3 4	402 0 4
		1904-1905	1,716 20	633 0	1,336 15	2·71	676 6 0	316 8 0	0 8 0	1,410 8 0	299 9 8	616 9 8
6	Jaitápur	1905-1906	3,829 19	1,276 10	2,912 36	3·0	943 8 7	638 2 0	2 1 3	1,363 20 0	254 11 6	894 14 9
		1904-1905	5,571 5	1,868 0	4,181 25	2·98	1,246 15 8	934 0 0	3 1 0	1,523 35 0	330 14 8	1,267 15 8
7	Viziádurg	1905-1906	3,663 20	1,219 0	2,747 25	3·05	1,008 5 8	609 8 0	0 13 3	1,264 2 0	223 13 5	834 2 8
		1904-1905	5,149 15	1,778 30	3,804 31	2·89	1,501 6 2	889 6 0	0 7 0	2,536 12 0	571 0 5	1,460 13 5
8	Devgad (Mumbri)	1905-1906	588 0	196 0	445 0	3·0	547 5 7	98 0 0	.....	593 8 0	133 5 4	231 5 4
		1904-1905	1,782 0	594 10	1,366 25	2·99	652 14 10	297 2 0	.....	789 8 0	177 6 3	474 8 3
9	Málvan	1905-1906	12,318 5	3,725 10	9,220 25	3·31	2,340 10 4	1,862 10 0	0 12 0	5,598 30 0	1,260 3 9	3,123 9 9
		1904-1905	21,176 17½	6,676 30	15,781 13½	3·17	3,318 9 9	3,338 6 0	3 2 0	4,890 33 0	1,283 8 5	4,625 5 0
10	Devbág	1905-1906	9,754 20	3,170 20	8,001 0	3·08	2,043 13 8	1,585 4 0	1 8 0	2,910 7 0	654 3 8	2,240 15 8
		1904-1905	21,060 15	6,886 20	17,562 30	3·06	2,748 0 3	3,443 4 0	1 0 0	3,310 6 40	773 1 11	4,217 5 11
11	Achra	1905-1906	718 20	239 20	539 5	3·0	347 8 3	119 12 0	.....	636 18 0	153 9 3	273 5 3
		1904-1905	1,721 10	573 30	1,293 7½	3·0	485 1 2	286 14 0	.....	875 38 0	211 5 11	498 3 11
12	Nivti	1905-1906	2,058 0	588 0	1,545 20	3·5	511 10 9	294 0 0	.....	972 26 0	170 9 11	464 9 11
		1904-1905	4,173 20	1,318 0	3,160 20	3·17	673 6 10	659 0 0	.....	277 8 0	106 1 7	765 1 7
13	Vengurla	1905-1906	4,881 0	1,617 0	3,684 0	3·02	1,683 15 7	808 8 0	4 0 0	3,167 29 0	649 6 6	1,461 14 6
		1904-1905	33,612 10	11,091 10	25,536 10	3·03	3,718 3 3	5,545 10 0	2 4 0	3,786 3 0	990 2 6	6,538 0 6
14	Shiroda	1905-1906	455 30	141 30	379 35	3·22	595 1 2	70 14 0	.....	1,057 21 0	197 12 3	268 10 3
		1904-1905	9,655 35	3,095 31	7,986 35	3·12	1,151 7 10	1,547 14 2	.....	1,199 11 0	324 7 4	1,872 5 6
	Total of the Ratnágiri Range.	1905-1906	68,349 29	22,425 10	52,201 36	3·05	15,516 2 2	11,212 10 0	18 0 6	21,698 37 0	4,676 9 8	15,907 4 2
		1904-1905	1,37,191 27½	45,201 6	1,06,346 38	3·04	21,324 9 2	22,600 9 2	16 13 0	24,265 32 40	5,926 2 10	28,543 9 0
	Kánara Range.											
15	Majali	1905-1906	6,932 25	1,843 0	6,494 32	3·76	1,047 4 5	921 8 0	.....	2,132 1 40	475 5 6	1,396 13 6
		1904-1905	14,752 20	3,539 20	11,696 30	4·17	1,578 6 5	1,769 12 0	.....	1,762 32 40	414 7 2	2,184 3 2
16	Belthole	1905-1906	1,373 12	360 0	958 21	3·81	838 2 8	180 0 0	.....	1,970 10 0	397 6 9	577 6 8
		1904-1905	22,337 25	6,735 0	15,093 7	3·32	2,347 5 2	3,367 8 0	.....	2,331 0 0	501 0 5	3,868 8 5
17	Bingi	1905-1906	678 10	171 20	577 20	3·95	72 11 5	85 12 0	.....	121 25 0	26 14 9	112 10 9
		1904-1905	1,549 20	395 0	1,518 30	3·92	170 6 4	197 8 0	.....	293 5 0	62 10 5	260 2 5
18	Chendia	1905-1906	2,558 0	738 20	1,951 35	3·45	538 11 2	369 4 0	.....	1,087 2 0	228 1 0	597 5 0
		1904-1905	6,258 20	2,001 0	4,787 20	3·13	869 15 6	1,000 8 0	.....	1,235 1 0	272 7 10	1,272 15 10
19	Kodar	1905-1906	10,959 20	3,551 20	7,628 23	3·09	1,310 15 8	1,775 12 0	.....	555 33 0	123 10 0	1,899 6 0
		1904-1905	1,947 35	609 0	1,417 5	3·20	793 3 5	304 8 0	.....	435 36 24	116 10 3	421 2 3
20	Harwada	1905-1906	3,394 25	866 0	2,684 6	3·92	453 4 0	433 0 0	1 4 0	640 11 0	113 1 5	547 5 5
		1904-1905	9,314 25	2,081 20	6,597 10	4·47	1,353 12 6	1,040 12 0	.....	1,257 9 0	278 3 6	1,318 15 6
21	Keni	1905-1906	2,140 20	562 0	1,737 30	3·81	507 8 8	281 0 0	.....	1,126 4 0	262 9 6	543 9 6
		1904-1905	4,038 30	1,008 0	3,421 5	4·01	871 7 3	504 0 0	4 9 3	1,688 4 0	385 5 10	893 15 1
22	Gangawali	1905-1906	723 5	184 0	567 35	3·93	541 13 3	92 0 0	.....	1,655 32 0	376 12 7	468 12 7
		1904-1905	2,236 20	549 20	1,877 37	4·07	817 6 6	274 12 0	.....	1,842 34 0	427 10 3	702 6 3
23	Tadri	1905-1906	962 24	185 20	749 0	5·19	302 2 7	92 12 0	0 2 0	283 6 5	53 4 10	146 2 10
		1904-1905	1,609 35	324 20	1,351 20	4·96	425 10 1	162 4 0	4 9 0	269 18 5	52 15 7	219 12 7
24	Kumta	1905-1906	2,618 2	582 20	2,059 9	4·49	689 4 8	291 4 0	0 5 0	223 32 0	48 5 10	339 14 10
		1904-1905	4,714 32	1,080 20	3,654 17	4·36	600 8 7	540 4 0	2 8 0	316 4 20	77 4 3	620 0 3
25	Kasarkode	1905-1906	17,636 38	3,820 0	13,864 2	4·62	1,292 9 0	1,910 0 0	.....	178 20 0	35 10 4	1,945 10 4
		1904-1905	17,127 0	4,298 20	13,607 20	3·98	2,030 4 6	2,149 4 0	.....	2,782 8 0	649 0 9	2,798 4 9
26	Manki	1905-1906	1,757 20	439 0	1,518 20	4·0	253 13 10	219 8 0	0 1 6	152 29 0	32 14 10	252 8 4
		1904-1905	1,600 20	278 0	1,436 18	5·76	197 11 6	139 0 0	.....	147 3 0	31 6 6	170 6 6
27	Murdeshwar	1905-1906	1,591 20	452 0	1,223 30	3·52	372 3 5	226 0 0	.....	466 39 40	113 4 2	339 4 2
		1904-1905	488 0	88 20	406 5	5·51	227 5 0	44 4 0	.....	431 11 40	107 10 3	151 14 3
28	Shirali	1905-1906	213 31	31 20	177 3	6·79	188 12 9	15 12 0	.....	141 6 0	31 11 5	47 7 5
		1904-1905	1,242 25	151 20	900 37	8·20	166 6 7	75 12 0	.....	172 26 0	40 11 9	116 7 9
29	Bhatkal	1905-1906	622 2	119 0	530 18½	5·23	194 2 0	59 8 0	.....	248 16 0	61 1 5	120 9 5
		1904-1905	2,537 0	532 0	1,961 5	4·77	293 10 2	266 0 0	.....	67 18 0	24 9 6	290 9 6
	Total of the Kánara Range.	1905-1906	54,162 14	13,906 0	42,723 4½	3·89	8,603 7 6	6,953 0 0	1 12 6	9,983 27 5	2,380 2 4	9,334 14 10
		1904-1905	91,755 27	23,672 0	69,727 26	3·88	13,133 7 6	11,836 0 0	11 10 3	15,032 10 49	3,442 2 3	15,289 12 6
	Grand Total	1905-1906	1,22,512 3	36,331 10	94,925 ½	3·3	24,119 9 8	18,165 10 0	19 13 0	31,682 24 5	7,056 12 0	25,242 3 0
		1904-1905	2,28,947 14½	68,873 6	1,76,074 24	3·3	34,458 0 8	34,436 9 2	28 7 3	39,237 43 9	9,368 5 1	43,833 5 6

		Rs. a. p.
Receipts	...	25,242 3 0
Expenditure	...	24,119 9 8
Profit	...	1,122 9 4

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX L.

Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1905-1906.

SALT.

Divisions.	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	1	0 0 1½	1	0 10 40	106	17 0 32½	..	...	1	0 1 30	109	17 12 24	70	12 31 2½	...	...	...	...	1	0 10 40
Daman Frontier...	...	...	23	31 31 78	...	...	...	...	...	...	23	31 31 78	6	29 14 0	...	...	1	0 0 17	...	...
Total, N. D. and Daman ...	1	0 0 1½	24	32 2 38	106	17 0 32½	...	...	1	0 1 30	132	49 4 22	76	42 5 2½	...	...	1	0 0 17	1	0 10 40
Southern Division.	25	37 28 2	3	1 26 27	203	88 6 24	...	...	273	233 34 19	504	721 14 72	35	41 29 2	...	...	5	32 22 40	14	21 36 33
Goa Territory ...	...	...	156	195 16 25½	...	...	...	...	12	3 36 61½	168	199 13 7	96	164 4 45	...	...	...	...	...	...
Total, S. D. and Goa ...	25	37 28 2	159	197 2 52½	203	88 6 24	...	...	285	237 31 ½	672	920 27 79	131	205 33 47	...	...	5	32 22 40	14	21 36 33
Total ...	26	37 28 3½	183	229 5 10½	309	105 6 56½	...	...	286	237 32 30½	804	969 32 21	207	247 38 49½	...	...	6	32 22 57	15	22 6 73

SALT—*contd.*

Divisions.	Mode of Smuggling—*contd.*				How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted	Percentage of convictions on number prosecuted.							
	No.	Quantity.	No.	Quantity.													
		Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	38	4 10 61½	109	17 12 24	111	4	107	90	17	84·1	4,714 12 2	12 0 0	1 0 9	13 0 9	258 8 0	4,706 13 10	239 0 0
Daman Frontier..	16	2 17 61	23	31 31 78	23	1	22	22	...	100·	147 5 3	.....	.....	.....	55 0 0	147 5 3	140 0 0
Total, N. D. and Daman ...	54	6 28 42½	132	49 4 22	134	5	129	112	17	86·	4,862 1 5	12 0 0	1 0 9	13 0 9	313 8 0	4,854 3 1	379 0 0
Southern Division.	450	265 6 77	504	361 14 72	575	27	548	537	11	97·9	5,304 4 6	260 4 6	125 13 8	326 2 2	1,505 13 0	4,764 3 0	1,511 13 0
Goa Territory ...	72	35 8 42	168	199 13 7	184	17	167	163	4	97·6	446 3 3	.....	11 15 7	11 15 7	318 8 0	431 3 1	533 13 0
Total, S. D. and Goa ...	522	300 15 39	672	560 27 79	759	44	715	700	15	97·9	5,750 7 9	260 4 6	137 13 5	338 1 9	1,824 5 0	5,195 6 1	2,045 10 0
Total ...	576	307 4 1½	804	609 32 21	893	49	844	812	32	96·2	10,612 9 2	212 4 6	138 14 0	351 2 6	2,137 13 0	10,049 9 2	2,424 10 0

W. H. LUCAS,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 4508 of 1906.

Camp Poona, 13th August 1906.

Submitted to Government in the Revenue Department.

2. The financial results of the year under review, as contrasted with those of the preceding years, are given in the subjoined table :— Financial results.

	1905-06.	1904-05.	1903-04.	Annual average. 1898—1903.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	155 lákhs.	192 lákhs.	180 lákhs.	226 lákhs.
Net receipts	137 „	174 „	163 „	210 „
Expenditure exclusive of refunds	17·08 „	16·76 „	16·57 „	15·99 „
Percentage of charges to net receipts	12·5 „	9·6 „	10·1 „	7·6 „

It will be seen that the net receipts decreased by 37 lákhs. The decrease was chiefly under Excise duty on salt owing to the reduction of that duty from Rs. 2 to Re. 1-8 per maund. Receipts.

There was an increase of Rs. 31,890 in the expenditure which is mainly attributable to two causes: (1) the supply of the first year's clothing to the menial establishment on the Northern Frontier and in the Presidency Division, and (2) the payment of the previous year's arrears on account of "Salt agents' bagging and sewing charges". Expenditure.

3. The following table shows the opening and the closing balances and the results of the year's operations as compared with those of the previous years :— Manufacture and removal of salt.

Year.		Stock in hand at the beginning of the year.	Brought to account during the year.	Removals.	Loss and wastage.	Balance in hand at the close of the year.
		Mds.	Mds.	Mds.	Mds.	Mds.
1904-05 ...	Barágra ...	41,63,204	21,50,882	23,15,496	2,28,461	37,70,129
	Bulsár ...	1,06,984	3,38,613	3,11,475	37,945	95,277
	Rest of the Presidency ...	98,927	87,94,418	73,43,066	4,72,670	10,77,608
	Total ...	43,68,215	1,12,83,913	99,70,037	7,39,076	49,43,014
1905-06 ...	Barágra ...	37,70,129	25,47,736	25,57,917	1,89,762	35,70,186
	Bulsár ...	95,277	3,00,289	2,95,116	4,426	96,024
	Rest of the Presidency ...	10,77,608	92,22,995	77,00,241	5,79,425	20,20,937
	Total ...	49,43,014	1,20,71,020	1,05,53,274	7,73,613	56,87,147

4. The stock of Barágra salt at the beginning of the year was less by nearly four lákhs of maunds than in the beginning of the previous year, but the quantity of salt manufactured and brought to account during the year under review was more by the same quantity (four lákhs) than in the previous year. The increase was due to the lateness of the rains. The stock at the close of the year was 35,70,186 maunds against 37,70,129 maunds at the close of the previous year. If 23,54,499 maunds manufactured during the manufacturing season of Stocks of salt, Barágra.

1905-06 and brought to account after the close of the year be added to it, the total stock will amount to 59,24,685 maunds, showing a decrease of nearly 4 lákhs of maunds from the previous year's figures. This noticeable decrease was due to the heavy and unseasonable rainfall in February last, which not only destroyed 20 per cent. of the salt, but also weakened the productive capacity of the pans. To make up this deficiency the Collector of Salt Revenue has arranged to have 25 new pans opened during the coming season.

Sea-salt.

5. The considerable increases in the quantity manufactured during the year under review and the balance in hand at the close of the year as contrasted with the figures of the previous year are due to the favourable manufacturing season.

Issues of Barágra salt.

6. The removals of Barágra salt show a substantial increase of nearly two and a half lákhs of maunds over last year's figures, which can be attributed only to the reduction of eight annas in the rate of salt duty. An increase occurs in the case of almost all the districts, agencies and territory (the Gaikwar's) to which Barágra salt is issued for local consumption and in the case of all the territories to which that salt is exported, the most noticeable increments being in the exports to the United Provinces of Agra and Oudh, and to Central India including Málwa and Rájputána. The throwing open of the trade in Barágra salt to private enterprise in accordance with Government Resolution, Revenue Department, No. 2582, dated the 28th March 1905, has not so far had any great effect. The sales by agencies rose from four to nearly four and a quarter lákhs of maunds, whereas those by private traders in places within the Presidency, where the agents had hitherto enjoyed a monopoly, amounted to only 17,000 maunds. As yet it does not appear that private traders can compete successfully with the agents; whether ultimately they will be able to do experience alone can show.

Issues of sea-salt.

7. In the total removals of sea-salt there is an increase of nearly three and a half lákhs of maunds over the previous year's figures, to which all the places without the Presidency contribute, except British Malabár. In the case of Travancore and Cochin the increase amounts to over a lákh of maunds. The removals to places within the Presidency, however, show a decrease of nearly two lákhs of maunds, but the deficiency has been partially made up by Barágra and foreign salt. The general increase is attributable mostly to the effect of the reduction of duty.

Imported salt.

8. Imported foreign salt shows a small increase of 7,375 maunds, which is chiefly shared by Goa and Liverpool salt. The traffic in Bombay salt *vid* Castle Rock has altogether ceased owing to the reduction in the rates of railway freight from Bombay *vid* Poona.

Consumption and the influence of reduction of duty upon prices and consumption.

9. The average consumption of salt per head of population in the whole Presidency was 11·05 lbs. against 11·68 lbs. in the previous year. This decrease in consumption, notwithstanding the reduction of the salt duty from Rs. 2 to Re. 1-8-0, and the decline in the market price of salt in all districts, can be attributed only to the unfavourable season. While in Gujarát there was an increase of ·05 lb. per head, the rest of the Presidency shows a decrease of ·90 lb. It can hardly be doubted that had the season been favourable, there would have been a greater increase in Gujarát and an appreciable increase in place of a decrease in the Deccan and Southern Maratha Country. It is also to be borne in mind that, as was pointed out in the Commissioner's Review last year, the issues of the year do not afford a true measure of the consumption of the year; and that in the year under report the persistent rumours that there would be a further reduction in duty in honour of the visit to India of their Royal Highnesses the Prince and Princess of Wales caused a heavy decrease in issues towards the close of the year. The Commissioner has reported separately in his No. 6695, dated the 15th November 1905, on the question how far the consumer has benefited by the reduction in duty; and it seems unnecessary to say more on the present occasion than that the apparent decrease in consumption being accounted for by other causes, there is no reason to doubt that consumption is effectively stimulated by the further reduction in duty, which has the additional incidental advantage of rendering smuggling unprofitable and leading consequently to a distinct decrease in the prosecutions for that offence.

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10. The loss and wastage of Barágra salt amounted to 1,89,762 maunds against 2,28,460 maunds in the previous year, but there was an increase of nearly ¾ths of a lákh of maunds in loss and wastage of sea-salt, which, if compared with the quantity produced, cannot be said to be heavy. Loss and wastage.

11. The number of fish-curing yards remained the same as in the previous year, but the transactions show a large decrease owing to the very unfavourable fishing season. The quantity of fish brought to be cured fell from 2,28,947 maunds to 1,22,512 maunds and that removed from 1,76,074 maunds to 94,925 maunds. There was nevertheless a small net profit of Rs. 1,122-9-4 as against Rs. 9,375-4-10 in the previous year. Fish-curing yards.

12. The total number of cases detected decreased by 36·1 per cent., the number being 804 against 1,259 in the previous year. The decrease was noticeable chiefly in cases of clandestine removal of natural salt in the Southern Division. The general decrease may be ascribed to the effect of the reduction of duty which has rendered smuggling of salt far less profitable and to the effective supervision of the Frontier Preventive force. Offences.

13. The question regarding the supply of salt to the Travancore and Cochin States in sealed and specially marked bags has not yet been finally settled. The scheme for the opening of a new set of saltworks at Bhándup has been sanctioned by Government in their Resolution, Revenue Department, No. 6362, dated the 3rd July 1906, but the question of the construction of sidings by the Great Indian Peninsula Railway Company is still pending. Supply of salt to Travancore and Cochin States and the proposed opening of new saltworks.

14. The administration of the Department during the year has been successful. The Commissioner believes that the commendations bestowed by the Collector on the officers mentioned by him for their good work are well deserved. Mr. Lucas was in charge of the Department throughout the year and the Commissioner understands from notes left by the Hon'ble Mr. Jenkins that he has exhibited marked energy and administrative ability. Concluding remarks.

R. A. LAMB,
Commissioner of Customs,
Salt, Opium and A'bkári.